



## **Filing Receipt**

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**Control Number - 56211**

**Item Number - 416**

**SOAH DOCKET NO. 473-24-13232  
PUC DOCKET NO. 56211**

**APPLICATION OF CENTERPOINT           §       BEFORE THE STATE OFFICE  
ENERGY HOUSTON ELECTRIC, LLC       §                               OF  
FOR AUTHORITY TO CHANGE RATES   §       ADMINISTRATIVE HEARINGS**

**TEXAS INDUSTRIAL ENERGY CONSUMERS' RESPONSE TO CENTERPOINT  
ENERGY HOUSTON ELECTRIC, LLC'S  
FIRST SET OF REQUESTS FOR INFORMATION**

Texas Industrial Energy Consumers ("TIEC") files the following responses to the First Requests for Information ("RFI") to TIEC filed CenterPoint Energy Houston Electric, LLC's ("CenterPoint"). The request was filed at the Commission and received by TIEC on June 24, 2024. Accordingly, pursuant to the procedural schedule entered in this case and the Commission's procedural rules, TIEC's response is timely filed. TIEC responses to specific questions are set forth as follows, in the order of the questions asked. Pursuant to P.U.C. Proc. R. 22.144(c)(2)(F), these responses may be treated as if they were filed under oath.

Respectfully submitted,

O'MELVENY & MYERS LLP

/s/ Michael A. McMillin

Michael A. McMillin

John R. Hubbard

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**ATTORNEYS FOR TEXAS INDUSTRIAL  
ENERGY CONSUMERS**

**CERTIFICATE OF SERVICE**

I, John R. Hubbard, Attorney for Valero, hereby certify that a copy of this document was served on all parties of record in this proceeding on this 5<sup>th</sup> day of July, 2024 by electronic mail, facsimile, and/or First Class, U.S. Mail, Postage Prepaid.

*/s/ John R. Hubbard*

John R. Hubbard

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**TEXAS INDUSTRIAL ENERGY CONSUMERS' RESPONSE TO CENTERPOINT  
ENERGY HOUSTON ELECTRIC, LLC'S  
SECOND SET OF REQUESTS FOR INFORMATION**

**1-1**           If not provided with your direct testimony in this case, please provide, in native format, all workpapers and documents supporting the testimony of each witness filing testimony on your behalf in this proceeding.

**RESPONSE:**

Please refer to the workpapers filed with the Commission on June 20, 2024.

Preparer:       Jeffry Pollock, Michael P. Gorman

Sponsor:       Jeffry Pollock, Michael P. Gorman

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**TEXAS INDUSTRIAL ENERGY CONSUMERS' RESPONSE TO CENTERPOINT  
ENERGY HOUSTON ELECTRIC, LLC'S  
FIRST SET OF REQUESTS FOR INFORMATION**

**1-2**       For each testifying expert that has provided testimony for you in this case, please provide (to the extent not provided earlier):


- a.       A list of all cases in which the testifying expert has submitted testimony from 2019 to the present;
- b.       Copies of all prior testimony, articles, speeches, published materials, and peer- review materials written by the testifying expert from 2019 to the present;
- c.       The testifying expert's billing rate for this proceeding; and
- d.       All documents provided to, reviewed by, or prepared by or for the testifying expert in anticipation of the testifying expert filing testimony in this proceeding.

**RESPONSE:**

Mr. Pollock:

- a.       Please see Appendix B of Mr. Pollock's direct testimony.
- b.       The responses is limited to the issues addressed in Mr. Pollock's testimony. Copies of prior testimony can be obtained directly from the state regulatory commission websites. If CenterPoint is unable to obtain a copy of any listed testimony, we will provide a copy upon request. Mr. Pollock has not published any articles, speeches, or other peer-reviewed written materials on the subject matter addressed in his testimony in this proceeding.
- c.       
- d.       Mr. Pollock reviewed the full Application, including testimony, exhibits, schedules, and relevant discovery responses.

Mr. Gorman:

- a.       Please see CEHE 2-2 Attachment – Gorman/
- b.       Not applicable.
- c.       

d. Please see Mr. Gorman's workpapers.

Preparer: Jeffry Pollock, Michael P. Gorman

Sponsor: Jeffry Pollock, Michael P. Gorman

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**TEXAS INDUSTRIAL ENERGY CONSUMERS' RESPONSE TO CENTERPOINT  
ENERGY HOUSTON ELECTRIC, LLC'S  
FIRST SET OF REQUESTS FOR INFORMATION**

**1-3**       For each consulting expert whose mental impressions or opinions have been reviewed by one or more of your testifying experts in this case, please provide (to the extent not provided earlier):

- a.       A list of all cases in which the consulting expert has submitted testimony from 2019 to the present;
- b.       Copies of all prior testimony, articles, speeches, published materials, and peer- review materials written by the consulting expert, from 2019 to the present;
- c.       The consulting expert's billing rate for this proceeding; and
- d.       All documents provided to, reviewed by, or prepared by or for the consulting expert in anticipation of the testifying expert filing testimony in this proceeding.

**RESPONSE:**

Mr. Pollock:

- a.       Mr. McGlothlin filed testimony in Docket No. 56548.
- b.       There are no responsive documents.
- c.       
- d.       Mr. McGlothlin reviewed portions of the Application relevant to issues addressed in testimony, including testimony, exhibits, schedules, and relevant discovery responses.

Mr. Gorman:

- a.       Not applicable.
- b.       Not applicable.
- c.       Not applicable.
- d.       Not applicable.

Preparer: Jeffry Pollock, Michael P. Gorman

Sponsor: Jeffry Pollock, Michael P. Gorman



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ENERGY HOUSTON ELECTRIC, LLC'S  
FIRST SET OF REQUESTS FOR INFORMATION**

**1-4**           Please separately state whether each witness is testifying as an expert witness.

**RESPONSE:**

Messrs. Pollock and Gorman are testifying as expert witnesses.

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Sponsor:       Jeffry Pollock, Michael P. Gorman

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- 1-5**           Regarding page 14, line 15 through page 15, line 5 of the Direct Testimony of Jeffry Pollock, please provide Mr. Pollock's and TIEC's complete understanding of "single-issue (or piecemeal) ratemaking." For example, does piecemeal ratemaking only include conditions that would allow a utility to remain whole in the event that a particular cost increases outside of the utility's control (without any additional requirement to return any cost reduction to customers) or does the concept of piecemeal ratemaking also include conditions that would only require a utility to return a reduction in a single cost to customers (without any additional requirement to allow a utility to recover a particular cost increase)?

**RESPONSE:**

Piecemeal ratemaking would apply to any rate adjustment to reflect a change (up or down) in a single cost without any demonstration that a rate increase is needed to provide the utility a reasonable opportunity to earn its authorized rate of return. Whether piecemeal ratemaking would allow the utility to remain whole is irrelevant because it assumes that no other revenues or costs (other than the cost at issue) have changed, and the utility would earn at or above its authorized return. Absent any determination of the utility's current rate of return, one cannot conclude that a piecemeal rate change would make the utility whole.

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Sponsor:       Jeffry Pollock

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**1-6**           Does PURA specifically authorize rate reductions/trackers to return excess deferred income tax to customers related to the Tax Cuts and Jobs Act?

**RESPONSE:**

No. However, in Texas, changes in revenue requirements due to the Tax Cuts and Jobs Act were addressed in both interim TCOS filings and rate cases and were not implemented as piecemeal ratemaking adjustments, outside of or unrelated to a rate case.

Preparer:       Jeffry Pollock

Sponsor:       Jeffry Pollock

Brubaker & Associates, Inc.  
Testimony Filed Since  
January 2019  
by Michael P. Gorman

Date Filed	State	Docket No.	Utility	Type	Subjects	On Behalf Of
7/3/2024	IL	22-0487/ 23-0082/ 24-0238	AMEREN ILLINOIS COMPANY	Rebuttal / Cross-Answering	Return on Equity / Capital Structure	Illinois Industrial Energy Consumers, Federal Executive Agencies, Citizens Utility Board, United Congregations of Metro-East, and Prairie Rivers Network
6/28/2024	VA	PUR-2023-00194	VIRGINIA-AMERICAN WATER COMPANY	Direct / Responsive	Rate of Return / Capital Structure	Hopewell Committee For Fair Water Rates
6/19/2024	TX	56211	CENTERPOINT ENERGY HOUSTON ELECTRIC, LLC	Direct / Responsive	Rate of Return / Capital Structure	Texas Industrial Energy Consumers
6/12/2024	IN	46025	NORTHERN INDIANA PUBLIC SERVICE COMPANY	Direct / Responsive	Information Technology Costs	NIPSCO Industrial Group
6/6/2024	FL	20240026-EI, 20230139-EI, and 20230090-EI	TAMPA ELECTRIC COMPANY	Direct / Responsive	Cost of Service / Revenue Allocation / Rate Design	Federal Executive Agencies
5/28/2024	AZ	WS-21182A-23-0292	FOOTHILLS WATER & SEWER, LLC	Direct / Responsive	Rate of Return	Arizona Corporation Commission / Utilities Division Staff
5/20/2024	IN	45990	SOUTHERN INDIANA GAS AND ELECTRIC COMPANY D/B/A CENTERPOINT ENERGY INDIANA SOUTH	Stipulations / Agreements / Settlements	Settlement / Revenue Requirement	The CenterPoint Energy Indiana South Industrial Group
5/16/2024	TX	56165	AEP TEXAS INC.	Direct / Responsive	Rate of Return / Capital Structure	Texas Industrial Energy Consumers
5/17/2024	OK	PUD 2023-000087	OKLAHOMA GAS AND ELECTRIC COMPANY	Rebuttal / Cross-Answering	Cost of Service / Rate Design	Federal Executive Agencies
5/13/2024	IL	22-0487/ 23-0082/ 24-0238	AMEREN ILLINOIS COMPANY	Direct / Responsive	Return on Equity / OPEB Contra-Liability / Refiling Expenses	Illinois Industrial Energy Consumers, Federal Executive Agencies, Citizens Utility Board, United Congregations of Metro-East, and Prairie Rivers Network
5/3/2024	OK	PUD 2023-000087	OKLAHOMA GAS AND ELECTRIC COMPANY	Direct / Responsive	Cost of Service / Rate Design	Federal Executive Agencies
4/16/2024	IN	45947	NORTHERN INDIANA PUBLIC SERVICE COMPANY LLC	Direct / Responsive	CPCN	NIPSCO Industrial Group
3/25/2024	IN	45967	NORTHERN INDIANA PUBLIC SERVICE COMPANY LLC	Stipulations / Agreements / Settlements	Settlement / Revenue Requirement	NIPSCO Industrial Group
3/22/2024	NM	23-00271-UT	SOUTHWESTERN PUBLIC SERVICE COMPANY	Stipulations / Agreements / Settlements	Rate Design; Renewable Energy Purchase Program	Louisiana Energy Services, LLC d/b/a URENCO USA and Federal Executive Agencies
3/14/2024	AK	U-23-047, U-23-048	CHUGACH ELECTRIC ASSOCIATION, INC.	Direct / Responsive	Cost of Service / Revenue Spread / Rate Design	Federal Executive Agencies
3/13/2024	NM	23-00255-UT	NEW MEXICO GAS COMPANY, INC.	Stipulations / Agreements / Settlements	Incentive Compensation; Labor Expenses; Inflation Adjustment; Class Cost of Service / Rate Design / Revenue Allocation	New Mexico Affordable Reliable Energy Alliance

Brubaker & Associates, Inc.  
Testimony Filed Since  
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Date Filed	State	Docket No.	Utility	Type	Subjects	On Behalf Of
3/12/2024	IN	45990	SOUTHERN INDIANA GAS AND ELECTRIC COMPANY D/B/A CENTERPOINT ENERGY INDIANA SOUTH	Direct / Responsive	Prepaid Pension Asset; EADIT; Revenues; Incentive Compensation; Rate of Return / Capital Structure	The CenterPoint Energy Indiana South Industrial Group
2/29/2024	CA	23-05-010	SOUTHERN CALIFORNIA EDISON COMPANY	Direct / Responsive	Vegetation Management; Incentive Compensation; CWC; Infrastructure Investments	Energy Producers & Users Coalition
2/28/2024	IN	45564 S1	SOUTHERN INDIANA GAS AND ELECTRIC COMPANY D/B/A CENTERPOINT ENERGY INDIANA SOUTH	Rebuttal / Cross-Answering	Fuel Adjustment Clause / Cost Allocation	CenterPoint Energy Indiana South Industrial Group
2/26/2024	CA	22-04-008; 22-04-009; 22-04-011; 22-04-012	PACIFIC GAS AND ELECTRIC COMPANY; SOUTHERN CALIFORNIA EDISON COMPANY; SOUTHERN CALIFORNIA GAS COMPANY; SAN DIEGO GAS & ELECTRIC COMPANY	Rebuttal / Cross-Answering	Rate of Return / Capital Structure	Energy Producers & Users Coalition and Indicated Shippers
2/21/2024	NM	23-00255-UT	NEW MEXICO GAS COMPANY, INC.	Direct / Responsive	Incentive Compensation; Labor Expenses; Inflation Adjustment; Class Cost of Service / Rate Design / Revenue Allocation	New Mexico Affordable Reliable Energy Alliance
2/6/2024	IN	45564 S1	SOUTHERN INDIANA GAS AND ELECTRIC COMPANY D/B/A CENTERPOINT ENERGY INDIANA SOUTH	Direct / Responsive	Fuel Adjustment Clause / Cost Allocation	CenterPoint Energy Indiana South Industrial Group
1/31/2024	IN	45967	NORTHERN INDIANA PUBLIC SERVICE COMPANY LLC	Direct / Responsive	Rate of Return / Capital Structure; Prepaid Pension Asset; Rate Case Expense; Incentive Compensation; Affiliate Transactions	The NIPSCO Industrial Group
1/29/2024	CA	22-04-008; 22-04-009; 22-04-011; 22-04-012	PACIFIC GAS AND ELECTRIC COMPANY; SOUTHERN CALIFORNIA EDISON COMPANY; SOUTHERN CALIFORNIA GAS COMPANY; SAN DIEGO GAS & ELECTRIC COMPANY	Direct / Responsive	Rate of Return / Capital Structure; Capital Additions	Energy Producers & Users Coalition and Indicated Shippers
1/12/2024	DC	FC1176	POTOMAC ELECTRIC POWER COMPANY	Direct / Responsive	Revenue Requirement	Office of the People's Counsel for the District of Columbia
12/14/2023	CA	A.22-04-008, A.22-04-009, A.22-04-011, A.22-04-012	VARIOUS - CALIFORNIA UTILITY	Direct / Responsive	Return on Equity / Capital Structure	Energy Producers & Users Coalition/Indicated Shippers
12/1/2023	NM	23-00252-UT	SOUTHWESTERN PUBLIC SERVICE COMPANY	Direct / Responsive	Off-System Sales; CCN; RPS Rider; PTCs and ITCs	Louisiana Energy Services, LLC d/b/a URENCO USA
11/17/2023	CO	23AL-0243E	PUBLIC SERVICE COMPANY OF COLORADO	Rebuttal / Cross-Answering	Class Cost of Service / Rate Design / Revenue Allocation	Federal Executive Agencies

Brubaker & Associates, Inc.  
Testimony Filed Since  
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by Michael P. Gorman

Date Filed	State	Docket No.	Utility	Type	Subjects	On Behalf Of
11/15/2023	IN	45933	INDIANA MICHIGAN POWER COMPANY	Direct / Responsive	Storm Costs; Nuclear Decommissioning Costs; Prepaid Pension Asset; Incentive Compensation; Infrastructure Investments; Rate of Return / Capital Structure	I&M Industrial Group
10/20/2023	CO	23AL-0243E	PUBLIC SERVICE COMPANY OF COLORADO	Direct / Responsive	Class Cost of Service / Rate Design / Revenue Allocation	Federal Executive Agencies
10/12/2023	IN	45911	INDIANAPOLIS POWER & LIGHT COMPANY D/B/A AES INDIANA	Direct / Responsive	Prepaid Pension Asset; Material & Supplies; Vegetation Management; Excess ADIT; Regulatory Assets	AES Indiana Industrial Group
10/3/2023	KS	23-EKCE-775-RTS	EVERGY KANSAS CENTRAL, INC., EVERGY KANSAS SOUTH, INC. AND EVERGY METRO, INC.	Stipulations / Agreements / Settlements	Stipulation / Agreements / Settlement	Kansas Industrial Consumers Group, Inc. and its Participating Members (Associated Purchasing Services Corp., The Goodyear Tire & Rubber Company, Lawrence Paper Company, Occidental Chemical Corporation, and Spirit Aero Systems, Inc.)
9/8/2023	NJ	ER-23030144	JERSEY CENTRAL POWER & LIGHT COMPANY	Direct / Responsive	Cost of Service / Revenue Spread	United States Department of Defense and all other Federal Executive Agencies
9/5/2023	KS	23-EKCE-775-RTS	EVERGY KANSAS CENTRAL, INC., EVERGY KANSAS SOUTH, INC. AND EVERGY METRO, INC.	Rebuttal / Cross-Answering	Rate of Return / Capital Structure; Projected Plant; Rate Affordability; Income Taxes	Kansas Industrial Consumers
9/5/2023	TX	OS-23-00013758	ATMOS PIPELINE – TEXAS	Direct / Responsive	Rate of Return / Cost of Service / Revenue Spread	Texas Industrial Energy Consumers
9/1/2023	NV	23-06007 / 23-06008	NEVADA POWER COMPANY D/B/A NV ENERGY	Direct / Responsive	Rate of Return / Capital Structure	Federal Executive Agencies
8/29/2023	KS	23-EKCE-775-RTS	EVERGY KANSAS CENTRAL, INC., EVERGY KANSAS SOUTH, INC. AND EVERGY METRO, INC.	Direct / Responsive	Rate of Return / Capital Structure; Projected Plant; Rate Affordability; Income Taxes	Kansas Industrial Consumers Group, Inc. and its Participating Members (Associated Purchasing Services Corp., The Goodyear Tire & Rubber Company, Lawrence Paper Company, Occidental Chemical Corporation, and Spirit Aero Systems, Inc.)
8/18/2023	AZ	E-04204A-22-0251	UNS ELECTRIC, INC.	Surrebuttal	Rate of Return / Capital Structure	Arizona Corporation Commission / Utilities Division Staff
7/31/2023	MD	9692	BALTIMORE GAS AND ELECTRIC COMPANY	Rebuttal / Cross-Answering	Class Cost of Service / Rate Design / Revenue Allocation	United States Department of Defense and all other Federal Executive Agencies
7/26/2023	IL	22-0486 / 23-0055	COMMONWEALTH EDISON COMPANY	Rebuttal / Cross-Answering	Rate of Return / Capital Structure	Illinois Industrial Energy Consumers, Citizens Utility Board, the Community Development Corporation of Pembroke-Hopkins Park, and People for Community Recovery

Brubaker & Associates, Inc.  
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7/26/2023	AZ	E-01345A-22-0144	ARIZONA PUBLIC SERVICE COMPANY	Surrebuttal	Class Cost of Service / Rate Design / Revenue Allocation; Prepaid Pension Asset	Federal Executive Agencies
7/21/2023	IN	45870	INDIANA-AMERICAN WATER COMPANY, INC.	Direct / Responsive	Multi-Year Rate Plan; Inflation; Labor Expenses; Excess deferred Income Taxes; Revenues; Prepaid Pension Asset	The Indiana-American Water Company, Inc. Industrial Group
7/21/2023	IN	45870	INDIANA-AMERICAN WATER COMPANY, INC.	Direct / Responsive	Rate of Return / Capital Structure; Inflation; Revenues; Multi-Year Rate Plan; Excess Deferred Income Taxes; Labor Expenses	The Indiana-American Water Company, Inc. Industrial Group
7/17/2023	IL	23-0068 / 23-0069	PEOPLES GAS, LIGHT, AND COKE COMPANY / NORTH SHORE GAS COMPANY	Rebuttal / Cross-Answering	CWC; Prepaid Pension Asset	Citizens Utility Board, People for Community Recovery and City of Chicago
7/7/2023	IN	45855	PUBLIC UTILITIES OF THE CITY OF INDIANAPOLIS d/b/a CITIZENS THERMAL	Direct / Responsive	Capital Spending; Multi-Year Rate Plan; Class Cost of Service / Rate Design / Revenue Allocation	The Citizens Thermal Customer Group
6/28/2023	IL	23-0066	NORTHERN ILLINOIS GAS COMPANY d/b/a NICOR GAS COMPANY	Rebuttal / Cross-Answering	Rate of Return / Capital Structure; CWC; Prepaid Pension Asset	Illinois Industrial Energy Consumers, Citizens Utility Board, and the Community Development Corporation of Pembroke and Hopkins Park
6/20/2023	MD	9692	BALTIMORE GAS AND ELECTRIC COMPANY	Direct / Responsive	Capital Spending; Performance Based Regulation; Contingency Costs; Class Cost of Service / Rate Design / Revenue Allocation	United States Department of Defense and all other Federal Executive Agencies
6/16/2023	CA	22-09-018	PACIFIC GAS AND ELECTRIC COMPANY	Direct / Responsive	Rate of Return / Capital Structure; Utility Restructuring	Energy Producers & Users Coalition and The Utility Reform Network
6/15/2023	AZ	E-01345A-22-0144	ARIZONA PUBLIC SERVICE COMPANY	Direct / Responsive	Class Cost of Service / Rate Design / Revenue Allocation	Federal Executive Agencies
6/14/2023	AZ	E-04204A-22-0251	UNS ELECTRIC, INC.	Direct / Responsive	Rate of Return / Capital Structure	Arizona Corporation Commission / Utilities Division Staff
6/5/2023	AZ	E-01345A-22-0144	ARIZONA PUBLIC SERVICE COMPANY	Direct / Responsive	Incentive Compensation; Directors and Officers Insurance; Prepaid Pension Asset	Federal Executive Agencies
5/26/2023	NM	22-00286-UT	SOUTHWESTERN PUBLIC SERVICE COMPANY	Stipulations / Agreements / Settlements	Cost of Service / Revenue Allocation / Rate Design	Louisiana Energy Services, LLC (d/b/a URENCO USA) and Federal Executive Agencies
5/22/2023	IL	22-0486 / 23-0055	COMMONWEALTH EDISON COMPANY	Direct / Responsive	Rate of Return / Capital Structure	Illinois Industrial Energy Consumers, Citizens Utility Board, the Community Development Corporation of Pembroke-Hopkins Park, and People for Community Recovery
5/18/2023	OK	PUD 2022-000093	PUBLIC SERVICE COMPANY OF OKLAHOMA	Stipulations / Agreements / Settlements	Class Cost of Service / Rate Design / Revenue Allocation; Allocations	United States Department of Defense and All Other Federal Executive Agencies
5/12/2023	CA	A.22-05-015	SOUTHERN CALIFORNIA GAS COMPANY	Rebuttal / Cross-Answering	CWC; Environmental Remediation Costs	Indicated Shippers

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5/9/2023	IL	23-0068 / 23-0069	PEOPLES GAS, LIGHT, AND COKE COMPANY / NORTH SHORE GAS COMPANY	Direct / Responsive	CWC; Prepaid Pension Asset; Infrastructure Plans	Citizens Utility Board, People for Community Recovery and City of Chicago
5/3/2023	IN	45493 S1	INDIANAPOLIS POWER & LIGHT COMPANY D/B/A AES INDIANA	Direct / Responsive	Recovery of Investments	AESI Industrial Group
5/3/2023	CO	22AL-0530E	PUBLIC SERVICE COMPANY OF COLORADO	Direct / Responsive	Incentive Compensation; Rate of Return / Capital Structure	Federal Executive Agencies
5/2/2023	IL	23-0066	NORTHERN ILLINOIS GAS COMPANY d/b/a NICOR GAS COMPANY	Direct / Responsive	Prepaid Pension Asset; CWC; Rate of Return / Capital Structure	Illinois Industrial Energy Consumers, Citizens Utility Board, and the Community Development Corporation of Pembroke and Hopkins Park
4/21/2023	NM	22-00286-UT	SOUTHWESTERN PUBLIC SERVICE COMPANY	Direct / Responsive	Cost of Service / Revenue Allocation / Rate Design	Louisiana Energy Services, LLC (d/b/a URENCO USA) and Federal Executive Agencies
4/10/2023	NM	22-00155-UT	SOUTHWESTERN PUBLIC SERVICE COMPANY	Stipulations / Agreements / Settlements	Stipulations / Agreements / Settlements	Federal Executive Agencies and Louisiana Energy Services, LLC (d/b/a URENCO USA)
4/7/2023	KS	14-ANGG-119-COM	SWKI-SEWARD WEST CENTRAL, INC. AND SWKI-STEVENSON SOUTHEAST, INC.	Rebuttal / Cross-Answering	Utility Operations	Anadarko Natural Gas Company and Anadarko Energy Services Company
3/27/2023	CA	A.22-05-015	SOUTHERN CALIFORNIA GAS COMPANY	Direct / Responsive	CWC; Cost Disallowances	Indicated Shippers
3/27/2023	NC	E-2, Sub 1300	DUKE ENERGY PROGRESS, LLC	Direct / Responsive	Multi-Year Rate Plan; Incentive Compensation; Depreciation Rates / Study / Expense; Rate of Return / Capital Structure; Revenues	CIGFUR II
3/20/2023	OK	PUD 2022-000093	PUBLIC SERVICE COMPANY OF OKLAHOMA	Direct / Responsive	Class Cost of Service / Rate Design / Revenue Allocation; Formula Based Rates	United States Department of Defense and All Other Federal Executive Agencies
3/17/2023	IN	45772	NORTHERN INDIANA PUBLIC SERVICE COMPANY, LLC	Stipulations / Agreements / Settlements	Stipulations / Agreements / Settlements	The NIPSCO Industrial Group
3/7/2023	KS	14-ANGG-119-COM	SWKI-SEWARD WEST CENTRAL, INC. AND SWKI-STEVENSON SOUTHEAST, INC.	Direct / Responsive	Utility Operations	Anadarko Natural Gas Company and Anadarko Energy Services Company
3/6/2023	AZ	E-01933A-22-0107	TUCSON ELECTRIC POWER COMPANY	Surrebuttal	Class Cost of Service / Rate Design / Revenue Allocation	The United States Department of Defense and all other Federal Executive Agencies
2/28/2023	IN	45493 S1	INDIANAPOLIS POWER & LIGHT COMPANY D/B/A AES INDIANA	Direct / Responsive	Recovery of Plant Investments; Riders	AESI Industrial Group
2/15/2023	ID	VEO-W-22-02	VEOLIA WATER IDAHO, INC.	Direct / Responsive	Sales Forecast; Labor; Rate of Return / Capital Structure	Micron Technology, Inc.



**Brubaker & Associates, Inc.**  
**Testimony Filed Since**  
**January 2019**  
**by Michael P. Gorman**

Date Filed	State	Docket No.	Utility	Type	Subjects	On Behalf Of
2/3/2023	IN	45253	DUKE ENERGY INDIANA, LLC	Stipulations / Agreements / Settlements	Settlement Terms	The Duke Industrial Group
1/27/2023	AZ	E-1933A-22-0107	TUCSON ELECTRIC POWER COMPANY	Direct / Responsive	Infrastructure Rider; Class Cost of Service / Rate Design / Revenue Allocation	The United States Department of Defense and all other Federal Executive Agencies
1/20/2023	IN	45772	NORTHERN INDIANA PUBLIC SERVICE COMPANY, LLC	Direct / Responsive	Rate of Return / Capital Structure; Affiliate Transactions; Sales Forecast; Amortization; EDIT; Vegetation Management; Labor Expense; Prepaid Pension Asset	The NIPSCO Industrial Group
1/9/2023	IN	45253	DUKE ENERGY INDIANA, LLC	Direct / Responsive	Environmental Remediation Cost	The Duke Industrial Group
12/1/2022	SC	2022-254-E	DUKE ENERGY PROGRESS, LLC	Direct / Responsive	Class Cost of Service / Rate Design / Revenue Allocation; Incentive Compensation	Federal Executive Agencies
11/30/2022	MT	2022.07.073	NORTHWESTERN ENERGY	Rebuttal / Cross- Answering	Purchased Power Agreement; Avoided Costs Proposal	Colstrip Energy Limited Partnership
11/4/2022	IN	38703-FAC133 S1	INDIANAPOLIS POWER & LIGHT COMPANY D/B/A AES INDIANA	Stipulations / Agreements / Settlements	Stipulations / Agreements / Settlements	AESI Industrial Group
10/26/2022	TX	53719	ENTERGY TEXAS, INC.	Direct / Responsive	Rate of Return / Capital Structure	Texas Industrial Energy Consumers
10/20/2022	GA	44280	GEORGIA POWER COMPANY	Direct / Responsive	Rate of Return / Capital Structure	Georgia Public Service Commission Public Interest Advocacy Staff
10/17/2022	NM	22-00155-UT	SOUTHWESTERN PUBLIC SERVICE COMPANY	Direct / Responsive	Class Cost of Service / Rate Design / Revenue Allocation; Standby Rates	Federal Executive Agencies and Louisiana Energy Services, LLC (d/b/a URENCO USA)
9/29/2022	IN	38706 FAC 136	NORTHERN INDIANA PUBLIC SERVICE COMPANY LLC	Direct / Responsive	Earnings Test	The NIPSCO Industrial Group
9/23/2022	MT	2022.06.064	NORTHWESTERN ENERGY	Direct / Responsive	Corporate Restructuring; Ring Fencing	Montana Large Customer Group
9/2/2022	NC	E-100, Sub 179	DUKE ENERGY PROGRESS, LLC AND DUKE ENERGY CAROLINAS, LLC	Direct / Responsive	Carbon Reduction	CIGFUR II & III
9/1/2022	IN	38707 FAC-133	DUKE ENERGY INDIANA, LLC	Direct / Responsive	Full Inventory; Fuel Adjustment Clause	Duke Industrial Group
8/29/2022	IN	38703-FAC133 S1	INDIANAPOLIS POWER & LIGHT COMPANY D/B/A AES INDIANA	Direct / Responsive	Fuel Adjustment Clause; Forced Outages	AESI Industrial Group
8/26/2022	TX	53601	ONCOR ELECTRIC DELIVERY COMPANY	Direct / Responsive	Rate of Return / Capital Structure	Texas Industrial Energy Consumers
8/11/2022	OR	UE 399	PACIFICORP	Rebuttal / Cross- Answering	Rate of Return / Capital Structure	Alliance of Western Energy Consumers and Oregon Citizens' Utility Board
8/8/2022	CA	22-04-008; 22-04-009; 22- 04-011; 22-04-012	PACIFIC GAS AND ELECTRIC COMPANY; SOUTHERN CALIFORNIA EDISON; SOUTHERN CALIFORNIA GAS COMPANY; SAN DIEGO GAS & ELECTRIC	Direct / Responsive	Rate of Return / Capital Structure	Energy Producer & Users Coalition, Indicated Shippers and The Utility Reform Network
8/5/2022	MT	2022.07.073	NORTHWESTERN ENERGY	Direct / Responsive	QF Contract; Capacity & Energy Pricing	Colstrip Energy Limited Partnership

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8/3/2022	IN	45722	SOUTHERN INDIANA GAS AND ELECTRIC COMPANY D/B/A CENTERPOINT	Direct / Responsive	Cost of Service; Securitization	The CenterPoint Indiana South Industrial Group
7/29/2022	AR	21-087-U	OKLAHOMA GAS AND ELECTRIC COMPANY	Rehearing	Rate of Return / Capital Structure; Formula Rate	The Office of the Arkansas Attorney General Leslie Rutledge
7/19/2022	VA	PUR-2021-00255	VIRGINIA-AMERICAN WATER COMPANY	Direct / Responsive	Class Cost of Service / Rate Design / Revenue Allocation; Rate of Return / Capital Structure	Hopewell Committee For Fair Water Rates
7/1/2022	DE	22-0002	DELMARVA POWER & LIGHT COMPANY	Direct / Responsive	Rate of Return / Capital Structure	State of Delaware Division of the Public Advocate
6/22/2022	OR	UE 399	PACIFICORP	Direct / Responsive	Rate of Return / Capital Structure	Alliance of Western Energy Consumers and Oregon Citizens' Utility Board
6/17/2022	NM	21-00267-UT	NEW MEXICO GAS COMPANY	Direct / Responsive	Stipulations / Agreements / Settlements	New Mexico Affordable Reliable Energy Alliance
6/17/2022	NM	21-00267-UT	NEW MEXICO GAS COMPANY	Stipulations / Agreements / Settlements	Stipulations / Agreements / Settlements	New Mexico Affordable Reliable Energy Alliance
6/15/2022	US	EL22-56-000	ITC MIDWEST LLC	Direct / Responsive	Rate of Return / Capital Structure	Coalition of MISO Transmission Customers and Industrial Customers
6/6/2022	MN	E015/GR-21-335	MINNESOTA POWER	Surrebuttal	Prepaid Pension Asset; Revenues; Stranded Cost; Labor; Jurisdictional Allocation	Large Power Intervenors
5/31/2022	NM	21-00267-UT	NEW MEXICO GAS COMPANY	Stipulations / Agreements / Settlements	Stipulations / Agreements / Settlements	New Mexico Affordable Reliable Energy Alliance
5/4/2022	OK	PUD 202100164	OKLAHOMA GAS AND ELECTRIC COMPANY	Direct / Responsive	Performance Based Regulation; Power Pool Trackers	Federal Executive Agencies
5/3/2022	MT	2021.11.132	NORTHWESTERN ENERGY	Direct / Responsive	Energy Storage; Fuel Adjustment Clause	Montana Large Customer Group
4/29/2022	KS	21-EKME-329-GIE	EVERGY	Stipulations / Agreements / Settlements	Stipulations / Settlements / Agreements	Natural Gas Transportation Customer Coalition, the Kansas Industrial Consumers Group, Inc. and USD #259, Sedgwick County
4/22/2022	OR	UG 435	NORTHWEST NATURAL GAS COMPANY	Direct / Responsive	Rate of Return / Capital Structure	Alliance of Western Energy Consumers and Oregon Citizens' Utility Board
4/18/2022	MN	E015/GR-21-335	MINNESOTA POWER	Direct / Responsive	Prepaid Pension Asset / OPEB; Jurisdictional Allocations; Stranded Cost Recovery; Labor Expense; Revenues	Large Power Intervenors
2/28/2022	US	ER21-2282-000 / ER21-2282-001	PJM INTERCONNECTION LLC	Direct / Responsive	Transmission Cost of Service	Joint Consumer Advocates
2/17/2022	AR	21-070-U	SOUTHWESTERN ELECTRIC POWER COMPANY	Surrebuttal	Formula Rate Plan	The Office of the Arkansas Attorney General Leslie Rutledge
2/9/2022	IN	45632	SANITARY DISTRICT OF THE CITY OF EAST CHICAGO, INDIANA	Direct / Responsive	Revenue; Labor Expense	The East Chicago Sanitary District Industrial Group

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1/31/2022	CA	21-08-013; 21-08-014; 21-08-015	SOUTHERN CALIFORNIA EDISON COMPANY	Direct / Responsive	Capital Recovery Mechanism	Energy Producers & Users Coalition and Indicated Shippers
1/20/2022	IN	45621	NORTHERN INDIANA PUBLIC SERVICE COMPANY LLC	Direct / Responsive	Labor Expense; Rate of Return / Capital Structure; Incentive Compensation; Income Taxes	The NIPSCO Industrial Group
12/7/2021	AR	21-070-U	SOUTHWESTERN ELECTRIC POWER COMPANY	Direct / Responsive	Formula Rates	The Office of the Arkansas Attorney General Leslie Rutledge
12/1/2021	KS	21-kgsg-332-gig	KANSAS GAS SERVICE COMPANY	Direct / Responsive	Stipulations / Agreements / Settlements	Natural Gas Transportation Customer Coalition
11/30/2021	KS	21-KGSG-332-GIG	KANSAS GAS SERVICE COMPANY	Direct / Responsive	Stipulations / Agreements / Settlements	Natural Gas Transportation Customer Coalition
11/22/2021	KS	21-BHCG-334-GIG & 21-BHCG-370-MIS	BLACK HILLS ENERGY	Stipulations / Agreements / Settlements	Carrying Costs	Natural Gas Transportation Customer Coalition
11/19/2021	IN	45576	INDIANA MICHIGAN POWER COMPANY	Stipulations / Agreements / Settlements	Stipulations / Agreements / Settlements	The I&M Industrial Group
11/19/2021	IN	45564	SOUTHERN INDIAN GAS AND ELECTRIC COMPANY d/b/a CENTERPOINT ENERGY INDIANA SOUTH	Direct / Responsive	Capital Additional Recovery; Collateral Recovery	The CenterPoint Indiana South Industrial Group
11/12/2021	NM	20-00238-UT	SOUTHWESTERN PUBLIC SERVICE COMPANY	Stipulations / Agreements / Settlements	Overall Cost of Service	Federal Executive Agencies and Louisiana Energy Services, LLC (d/b/a URENCO USA)
11/12/2021	IN	38706 FAC 130 S1	NORTHERN INDIANA PUBLIC SERVICE COMPANY LLC	Direct / Responsive	Loss of Generation; Fuel Adjustment Clause	The NIPSCO Industrial Group
11/3/2021	CO	21AL-0317E	PUBLIC SERVICE COMPANY OF COLORADO	Direct / Responsive	Wind Generation Recovery; Prepaid Pension Asset; Incentive Compensation	Federal Executive Agencies
10/27/2021	LA	U-35441	SOUTHWESTERN ELECTRIC POWER COMPANY	Surrebuttal	Formula Rates	Federal Executive Agencies
10/22/2021	TX	52195	EL PASO ELECTRIC COMPANY	Direct / Responsive	Rate of Return / Capital Structure	Texas Industrial Energy Consumers
10/12/2021	IN	45576	INDIANA MICHIGAN POWER COMPANY	Direct / Responsive	Labor Adjustment; Rate of Return / Capital Structure; Prepaid Pension Asset; Incentive Compensation	The I&M Industrial Group
10/6/2021	IN	45533	CITY OF BLOOMINGTON, INDIANA	Stipulations / Agreements / Settlements	Stipulation / Agreement / Settlements	Trustees of Indiana University on Behalf of its Bloomington Campus
8/17/2021	CA	21-06-016	SOUTHERN CALIFORNIA EDISON COMPANY	Direct / Responsive	Wildfire Costs; Revenue Bonds	Energy Producers & Users Coalition
8/13/2021	OK	PUD 202100055	PUBLIC SERVICE COMPANY OF OKLAHOMA	Direct / Responsive	Class Cost of Service / Rate Design / Revenue Allocation	United States Department of Defense and all other Federal Executive Agencies
7/30/2021	IN	45533	CITY OF BLOOMINGTON, INDIANA	Direct / Responsive	Revenues; Solar Costs; Labor Expense; Capital Programs	Trustees of Indiana University on Behalf of its Bloomington Campus

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7/21/2021	LA	U-35441	SOUTHWESTERN ELECTRIC POWER COMPANY	Direct / Responsive	Formula Rate Plans; Rate Base	Federal Executive Agencies
7/16/2021	NM	20-00222-UT	PUBLIC SERVICE COMPANY OF NEW MEXICO	Stipulations / Agreements / Settlements	Stipulations / Agreements / Settlements	New Mexico Affordable Reliable Energy Alliance
7/7/2021	IL	21-0098	NICOR GAS COMPANY	Rebuttal / Cross-Answering	Prepaid Pension Asset; Labor Expenses; Incentive Compensation	Illinois Industrial Energy Consumers and Citizens Utility Board
7/1/2021	NM	20-00238-UT	SOUTHWESTERN PUBLIC SERVICE COMPANY	Stipulations / Agreements / Settlements	Overall Cost of Service	Federal Executive Agencies and Louisiana Energy Services, LLC (d/b/a URENCO USA)
6/28/2021	IN	45502	INDIANAPOLIS POWER & LIGHT COMPANY	Direct / Responsive	Stranded Investment Cost	The AESI Industrial Group
6/21/2021	FL	20210015-EI	FLORIDA POWER & LIGHT COMPANY	Direct / Responsive	Plant Retirement Costs; Multi-Year Rate Plan; Rate of Return / Capital Structure	Federal Executive Agencies
5/17/2021	NM	20-00238-UT	SOUTHWESTERN PUBLIC SERVICE COMPANY	Direct / Responsive	Abandoned Plant; Incentive Compensation; Rate of Return / Capital Structure	Federal Executive Agencies and Louisiana Energy Services, LLC (d/b/a URENCO USA)
5/11/2021	IL	21-0098	NICOR GAS COMPANY	Direct / Responsive	Prepaid Pension Asset; Labor Expense; Incentive Compensation	Illinois Industrial Energy Consumers and Citizens Utility Board
5/3/2021	IN	45468	VECTREN NORTH	Rebuttal / Cross-Answering	Class Cost of Service / Rate Design / Revenue Allocation	The Vectren North Industrial Group
4/21/2021	NM	20-00222-UT	PUBLIC SERVICE COMPANY OF NEW MEXICO	Rebuttal / Cross-Answering	Acquisition / Merger	New Mexico Affordable Reliable Energy Alliance
4/8/2021	IL	20-0810	NORTH SHORE GAS COMPANY	Rebuttal / Cross-Answering	Rate of Return / Capital Structure	Citizens Utility Board
4/7/2021	IN	45493	INDIANAPOLIS POWER & LIGHT COMPANY D/B/A AES INDIANA	Direct / Responsive	Solar Energy Revenue Requirement	The AESI Industrial Group
4/2/2021	NM	20-00222-UT	PUBLIC SERVICE COMPANY OF NEW MEXICO	Direct / Responsive	Acquisition / Merger	New Mexico Affordable Reliable Energy Alliance
3/31/2021	IN	45468	VECTREN NORTH	Direct / Responsive	Incentive Compensation; IT Investments; Rate of Return / Capital Structure	The Vectren North Industrial Group
3/31/2021	TX	51415	SOUTHWESTERN ELECTRIC POWER COMPANY	Direct / Responsive	Rate of Return / Capital Structure	Texas Industrial Energy Consumers
3/19/2021	IN	45447	SOUTHERN INDIANA GAS AND ELECTRIC COMPANY D/B/A VECTREN SOUTH	Rebuttal / Cross-Answering	Class Cost of Service / Rate Design / Revenue Allocation	The Vectren South Industrial Group
3/8/2021	TX	51611	SHARYLAND UTILITIES, L.L.C.	Direct / Responsive	Rate of Return / Capital Structure	Texas Industrial Energy Consumers
3/5/2021	KY	2020-00349 / 2020-00350	KENTUCKY UTILITIES COMPANY / LOUISVILLE GAS AND ELECTRIC COMPANY	Direct / Responsive	Prepaid Pension Asset; AMI Metering; Payroll; Class Cost of Service / Rate Design / Revenue Allocation	United States Department of Defense and all other Federal Executive Agencies
2/19/2021	IN	45447	SOUTHERN INDIANA GAS AND ELECTRIC COMPANY D/B/A VECTREN SOUTH	Direct / Responsive	Class Cost of Service / Rate Design / Revenue Allocation; Incentive Compensation; Rate of Return / Capital Structure	The Vectren South Industrial Group

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2/12/2021	US	ER16-2320-002	PACIFIC GAS AND ELECTRIC COMPANY	Rebuttal / Cross-Answering	Rate of return / Capital Structure	Energy Producers & Users Coalition
2/11/2021	IL	20-0810	NORTH SHORE GAS COMPANY	Direct / Responsive	Rate of Return / Capital Structure	Citizens Utility Board
2/5/2021	ID		NORTHERN LIGHTS, INC.	Direct / Responsive	Class Cost of Service / Rate Design / Revenue Allocation, Special Contract	Idaho Forest Group, LLC
1/26/2021	NV	20-07023	NV ENERGY	Direct / Responsive	Transmission Plan / Project	Federal Executive Agencies
1/14/2021	IL	20-0606	NORTHERN ILLINOIS GAS COMPANY D/B/A NICOR GAS COMPANY	Rebuttal / Cross-Answering	Transportation Rates / Tariffs	Illinois Industrial Energy Consumers
12/31/2020	AR	18-046-FR	OKLAHOMA GAS AND ELECTRIC COMPANY	Direct / Responsive	Formula Rate Plan	The Office of the Arkansas Attorney General Leslie Rutledge
12/4/2020	AZ	E-01345A-19-0236	ARIZONA PUBLIC SERVICE COMPANY	Surrebuttal	Pension Asset; Deferred Investment Recovery	Federal Executive Agencies
11/5/2020	IL	20-0606	NORTHERN ILLINOIS GAS COMPANY D/B/A NICOR GAS COMPANY	Direct / Responsive	Battery Storage Tariff; Transportation Tariffs	Illinois Industrial Energy Consumers
10/30/2020	MI	U-20889	CONSUMERS ENERGY COMPANY	Direct / Responsive	Securitization	Hemlock Semiconductor Operations LLC
10/27/2020	IN	45330-TDSIC-1	NORTHERN INDIANA PUBLIC SERVICE COMPANY LLC	Direct / Responsive	Rate of Return / Capital Structure; Infrastructure Program; Depreciation Expense / Study / Rates	The NIPSCO Industrial Group
10/26/2020	WI	1330-ER-104	CONSOLIDATED WATER POWER COMPANY	Surrebuttal	Power Factor Issues	Pixelle Specialty Solutions, LLC and ND Paper Inc.
10/20/2020	WI	1330-ER-104	CONSOLIDATED WATER POWER COMPANY	Rebuttal / Cross-Answering	Rate of Return / Capital Structure; Purchased Power Agreement; Transmission Costs	Pixelle Specialty Solutions, LLC and ND Paper Inc.
10/14/2020	CA	A.20-04-023	PACIFIC GAS AND ELECTRIC COMPANY	Direct / Responsive	Securitization	Energy Producers & Users Coalition
10/7/2020	MD	9645	BALTIMORE GAS AND ELECTRIC COMPANY	Surrebuttal	Prepaid Pension Asset; Inflation; Multi-Year Rate Increases	The United States Department of Defense and all other Federal Executive Agencies
10/6/2020	WI	1330-ER-104	CONSOLIDATED WATER POWER COMPANY	Direct / Responsive	Rate of Return / Capital Structure; Purchased Power Agreement; Transmission Costs; A&G Expense	Pixelle Specialty Solutions, LLC and ND Paper Inc.
10/2/2020	AZ	E-01345A-19-0236	ARIZONA PUBLIC SERVICE COMPANY	Direct / Responsive	Prepaid Pension Asset; Construction Accounting	Federal Executive Agencies
9/18/2020	CA	A. 20-07-008	SOUTHERN CALIFORNIA EDISON COMPANY	Direct / Responsive	Securitization	Energy Producers and Users Coalition
9/9/2020	DE	20-0149	DELMARVA POWER & LIGHT COMPANY	Direct / Responsive	Rate of Return / Capital Structure	State of Delaware Division of the Public Advocate and Delaware Public Service Commission Staff
9/9/2020	NM	19-00317-UT	NEW MEXICO GAS COMPANY	Stipulations / Agreements / Settlements	Rate of Return / Capital Structure; Infrastructure Surcharge	New Mexico Affordable Reliable Energy Alliance

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9/1/2020	DE	20-0150	DELMARVA POWER & LIGHT COMPANY	Direct / Responsive	Rate of Return / Capital Structure	State of Delaware Division of the Public Advocate and Delaware Public Service Commission Staff
8/25/2020	OK	PUD 202000021	OKLAHOMA GAS AND ELECTRIC COMPANY	Direct / Responsive	Infrastructure Rider / Surcharge	Federal Executive Agencies
8/19/2020	IL	20-0308	AMEREN ILLINOIS COMPANY	Rebuttal / Cross-Answering	Service Company Charges; Payroll Expense	Illinois Industrial Energy Consumers, Citizens Utility Board and Federal Executive Agencies
8/17/2020	IN	45264 TDSIC-1	INDIANAPOLIS POWER & LIGHT COMPANY	Direct / Responsive	Infrastructure Surcharge	The City of Indianapolis and the IPL Industrial Group
8/14/2020	MD	9645	BALTIMORE GAS AND ELECTRIC COMPANY	Direct / Responsive	Formula Rate Plan; Class Cost of Service / Rate Design / Revenue Allocation; Attrition Adjustment; Prepaid Pension Asset	The United States Department of Defense and all other Federal Executive Agencies
7/29/2020	US	EL20-48-000	PPL ELECTRIC UTILITIES	Rebuttal / Cross-Answering	Rate of Return / Capital Structure	PP&L Industrial Customer Alliance
7/24/2020	OR	UE 374	PACIFICORP	Rebuttal / Cross-Answering	Rate of Return / Capital Structure	Alliance of Western Energy Consumers
7/23/2020	NM	19-00317-UT	NEW MEXICO GAS COMPANY	Rebuttal / Cross-Answering	Rate of Return / Capital Structure; Capital Investment Surcharge	New Mexico Affordable Reliable Energy Alliance
7/10/2020	NM	19-00317-UT	NEW MEXICO GAS COMPANY	Direct / Responsive	Class Cost of Service / Rate Design / Revenue Allocation; Capital Investment / Spending; Capital Investment Surcharge	New Mexico Affordable Reliable Energy Alliance
7/1/2020	US	RM20-10-000	FEDERAL ENERGY REGULATORY COMMISSION	Direct / Responsive	Transmission Planning; Transmission Incentives	American Manufacturers
6/19/2020	IL	20-0308	AMEREN ILLINOIS COMPANY	Direct / Responsive	Service Company Charges; Payroll Expenses	Illinois Industrial Energy Consumers, Citizens Utility Board and Federal Executive Agencies
6/11/2020	FL	20190038-EI	GULF POWER COMPANY	Direct / Responsive	Storm Costs	Federal Executive Agencies
6/10/2020	US	EL20-48-000	PPL ELECTRIC UTILITIES	Direct / Responsive	Rate of Return / Capital Structure	PP&L Industrial Customer Alliance
6/8/2020	CO	20AL-0049G	PUBLIC SERVICE COMPANY OF COLORADO	Rebuttal / Cross-Answering	Rate of Return / Capital Structure; Cost of Service / Rate Design / Revenue Allocation	Federal Executive Agencies
6/4/2020	OR	UE 374	PACIFICORP	Direct / Responsive	Rate of Return / Capital Structure	Alliance of Western Energy Consumers
5/21/2020	US	EL20-48-000	PPL ELECTRIC UTILITIES	Direct / Responsive	Rate of Return / Capital Structure	PP&L Industrial Customer Alliance
5/13/2020	CO	20AL-0049G	PUBLIC SERVICE COMPANY OF COLORADO	Direct / Responsive	Rate of Return / Capital Structure; Cost of Service / Rate Design / Revenue Allocation	Federal Executive Agencies
5/8/2020	MA	D.P.U. 19-120	NSTAR GAS COMPANY D/B/A EVERSOURCE ENERGY	Surrebuttal	Cost of Service / Rate Design / Revenue Allocation; Performance Based Ratemaking	United States Department of Defense and all other Federal Executive Agencies
3/30/2020	MA	D.P.U. 19-120	NSTAR GAS COMPANY D/B/A EVERSOURCE ENERGY	Direct / Responsive	Class Cost of Service / Rate Design / Revenue Allocation; Performance Based Ratemaking	United States Department of Defense and all other Federal Executive Agencies
3/13/2020	DE	19-0615	SUEZ WATER DELAWARE INC.	Direct / Responsive	Rate of Return / Capital Structure	State of Delaware Division of the Public Advocate

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2/21/2020	CA	19-09-016	PACIFIC GAS AND ELECTRIC COMPANY	Direct / Responsive	Plan of Reorganization	Energy Producers & Users Coalition, Indicated Shippers and The Utility Reform Network
2/14/2020	MS	2019-UN-219	MISSISSIPPI POWER COMPANY	Direct / Responsive	Rate of Return / Capital Structure	Mississippi Public Utilities Staff
1/21/2020	NM	19-00170-UT	SOUTHWESTERN PUBLIC SERVICE COMPANY	Direct / Responsive	Stipulation / Agreement / Settlements	Federal Executive Agencies and Louisiana Energy Services, LLC (d/b/a URENCO USA)
12/23/2019	US	EL14-12-003 / EL15-45-000	MIDCONTINENT INDEPENDENT SYSTEM OPERATOR, INC.	Direct / Responsive	Rate of Return / Capital Structure	MISO Complainant-Aligned Parties
12/5/2019	UT	19-057-02	DOMINION ENERGY UTAH	Surrebuttal	Rate of Return / Capital Structure	Federal Executive Agencies
11/22/2019	NM	19-00170-UT	SOUTHWESTERN PUBLIC SERVICE COMPANY	Direct / Responsive	Rate of Return / Capital Structure	Federal Executive Agencies and Louisiana Energy Services, LLC (d/b/a URENCO USA)
11/22/2019	WA	UE-190529 / UG-190530 / UE-190274 / UG-190275	PUGET SOUND ENERGY	Direct / Responsive	Attrition Adjustment	The Alliance of Western Energy Consumers
10/30/2019	IN	45253	DUKE ENERGY INDIANA, LLC	Direct / Responsive	Rate of Return / Capital Structure / Incentive Compensation / Power Plant Operations / TCJA / Regulatory Assets / Prepaid Pension Asset	The Duke Industrial Group
10/18/2019	NV	19-06002	SIERRA PACIFIC POWER COMPANY D/B/A NV ENERGY	Rebuttal / Cross-Answering	Class Cost of Service / Rate Design / Revenue Allocation	Nevada Gold Mines LLC
10/18/2019	NM	19-00018-UT	PUBLIC SERVICE COMPANY OF NEW MEXICO	Direct / Responsive	Securitization Financing	New Mexico Affordable Reliable Energy Alliance
10/17/2019	UT	19-057-02	DOMINION ENERGY UTAH	Direct / Responsive	Rate of Return / Capital Structure	Federal Executive Agencies
10/17/2019	GA	42516	GEORGIA POWER COMPANY	Direct / Responsive	Rate of Return / Capital Structure	Georgia Public Service Commission Public Interest Advocacy Staff
10/8/2019	NV	19-06002	SIERRA PACIFIC POWER COMPANY D/B/A NV ENERGY	Direct / Responsive	Class Cost of Service / Rate Design / Revenue Allocation	Nevada Gold Mines LLC
10/3/2019	WA	UE-190334, UG-190335 and UE-190222	AVISTA CORPORATION	Direct / Responsive	Rate of Return / Capital Structure	The Alliance of Western Energy Consumers
9/24/2019	AR	19-008-U	SOUTHWESTERN ELECTRIC POWER COMPANY	Surrebuttal	Formula Rates / Earnings Sharing Mechanism; Rate of Return / Capital Structure	The Office of the Arkansas Attorney General Leslie Rutledge
9/20/2019	CO	19AL-0268E	PUBLIC SERVICE COMPANY OF COLORADO	Direct / Responsive	Rate of Return / Capital Structure	Colorado Energy Consumers
9/20/2019	NV	19-06002	SIERRA PACIFIC POWER COMPANY D/B/A NV ENERGY	Direct / Responsive	Earnings Sharing Mechanism	Nevada Gold Mines LLC, Eldorado Resorts LLC, Circus and Eldorado Joint Venture LLC, CC-Reno LLC, Montbleu Resort Casino and Spa, Truckee Meadows Water Authority
9/20/2019	GA	42315	ATLANTA GAS LIGHT COMPANY	Direct / Responsive	Rate of Return / Capital Structure	Georgia Public Service Commission Public Interest Advocacy Staff

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9/6/2019	AK	U-19-005 / U-19-006	ANCHORAGE WATER AND WASTEWATER UTILITY	Direct / Responsive	Rate of Return / Capital Structure	Federal Executive Agencies
8/21/2019	IL	19-0436	AMEREN ILLINOIS COMPANY	Rebuttal / Cross-Answering	TCJA - Parent Company Costs	Citizens Utility Board and Illinois Industrial Energy Consumers
8/21/2019	CA	19-04-014; 19-04-015; 19-04-017; 19-04-018	SOUTHERN CALIFORNIA EDISON COMPANY; SOUTHERN CALIFORNIA GAS COMPANY; SAN DIEGO GAS & ELECTRIC COMPANY; PACIFIC GAS AND ELECTRIC	Rebuttal / Cross-Answering	Rate of Return / Capital Structure	Energy Producers & Users Coalition, Indicated Shippers, and The Utility Reform Network
8/20/2019	IN	45235	INDIANA MICHIGAN POWER COMPANY	Direct / Responsive	Rate of Return / Capital Structure	The I&M Industrial Group
8/14/2019	IL	19-0387	COMMONWEALTH EDISON COMPANY	Rebuttal / Cross-Answering	Depreciation Rates / Study / Expense	Citizens Utility Board and Illinois Industrial Energy Consumers
8/1/2019	CA	19-04-014; 19-04-015; 19-04-017; 19-04-018	SOUTHERN CALIFORNIA EDISON COMPANY; SOUTHERN CALIFORNIA GAS COMPANY; SAN DIEGO GAS & ELECTRIC COMPANY; PACIFIC GAS AND ELECTRIC	Direct / Responsive	Rate of Return / Capital Structure	Energy Producers & Users Coalition, Indicated Shippers, and The Utility Reform Network
7/26/2019	US	PL19-4-000	FEDERAL ENERGY REGULATORY COMMISSION	Rebuttal / Cross-Answering	Rate of Return / Capital Structure	Associations
7/25/2019	TX	49494	AEP TEXAS INC.	Direct / Responsive	Rate of Return / Capital Structure	Texas Industrial Energy Consumers
7/16/2019	AR	19-008-U	SOUTHWESTERN ELECTRIC POWER COMPANY	Direct / Responsive	Formula Rate Plan - Economic Development Rider	The Office of the Arkansas Attorney General Leslie Rutledge
7/12/2019	AK	U-18-102 / U-19-020 / U-19-021	MUNICIPALITY OF ANCHORAGE d/b/a MUNICIPAL LIGHT & POWER DEPARTMENT / CHUGACH ELECTRIC ASSOCIATION, INC.	Direct / Responsive	Acquisition	Federal Executive Agencies
6/27/2019	IL	19-0436	AMEREN ILLINOIS COMPANY	Direct / Responsive	Service Company Costs - TCJA	Citizens Utility Board and Illinois Industrial Energy Consumers
6/26/2019	US	PL19-4-000	MIDCONTINENT INDEPENDENT SYSTEM OPERATOR	Direct / Responsive	Rate of Return / Capital Structure	Associations
6/20/2019	IL	19-0387	COMMONWEALTH EDISON COMPANY	Direct / Responsive	Depreciation Rates / Study / Expense	Citizens Utility Board and Illinois Industrial Energy Consumers
6/14/2019	KS	19-WSEE-355-TAR	WESTAR ENERGY, INC. AND KANSAS GAS AND ELECTRIC COMPANY	Rebuttal / Cross-Answering	Operating Lease	Kansas Industrial Consumers Group, Inc. and Unified School District #259
6/6/2019	TX	49421	CENTERPOINT ENERGY HOUSTON ELECTRIC, LLC	Direct / Responsive	Rate of Return / Capital Structure	Texas Industrial Energy Consumers
6/4/2019	KS	19-WSEE-355-TAR	WESTAR ENERGY, INC. AND KANSAS GAS AND ELECTRIC COMPANY	Direct / Responsive	Allocation of Capacity	Kansas Industrial Consumers Group, Inc. and Unified School District #259
6/3/2019	MO		THE METROPOLITAN ST. LOUIS SEWER DISTRICT	Surrebuttal	Wastewater Issue	Missouri Industrial Energy Consumers
5/28/2019	VA	PUR-2018-00175	VIRGINIA-AMERICAN WATER COMPANY	Direct / Responsive	TCJA; Cost of Service / Rate Design / Revenue Allocation; Rate of Return / Capital Structure	The Hopewell Committee for Fair Water Rates



Brubaker & Associates, Inc.  
Testimony Filed Since  
January 2019  
by Michael P. Gorman

Date Filed	State	Docket No.	Utility	Type	Subjects	On Behalf Of
5/17/2019	IN	45159	NORTHERN INDIANA PUBLIC SERVICE COMPANY LLC	Stipulations / Agreements / Settlements	Stipulation / Agreement / Settlements	The NIPSCO Industrial Group
5/14/2019	IL	18-1775	NORTHERN ILLINOIS GAS COMPANY	Rebuttal / Cross-Answering	Payroll; Rate of Return / Capital Structure	Illinois Industrial Energy Consumers and Citizens Utility Board
5/13/2019	OK	PUD 201800140	OKLAHOMA GAS AND ELECTRIC COMPANY	Rebuttal / Cross-Answering	Cost of Service / Rate Design / Revenue Allocation	Federal Executive Agencies
4/29/2019	OK	PUD 201800140	OKLAHOMA GAS AND ELECTRIC COMPANY	Direct / Responsive	Cost of Service / Rate Design / Revenue Allocation	Federal Executive Agencies
4/29/2019	MI	U-20317	INDIANA MICHIGAN POWER COMPANY	Rebuttal / Cross-Answering	Cost of Service / Rate Design / Revenue Allocation	Association of Businesses Advocating Tariff Equity
4/23/2019	MO		METROPOLITAN ST. LOUIS SEWER DISTRICT	Rebuttal / Cross-Answering	Rate of Return / Capital Structure; Capital Program Spending	Missouri Industrial Energy Consumers
4/10/2019	US	EL14-12-003	MIDCONTINENT INDEPENDENT SYSTEM OPERATOR	Rebuttal / Cross-Answering	Rate of Return / Capital Structure	Joint Complainants
4/8/2019	MI	U-20317	INDIANA MICHIGAN POWER COMPANY	Direct / Responsive	TCJA	Association of Businesses Advocating Tariff Equity
4/3/2019	MI	U-20309	CONSUMERS ENERGY COMPANY	Rebuttal / Cross-Answering	TCJA	Association of Businesses Advocating Tariff Equity
3/12/2019	IL	18-1775	NORTHERN ILLINOIS GAS COMPANY	Direct / Responsive	Payroll; Rate of Return / Capital Structure	Illinois Industrial Energy Consumers and Citizens Utility Board
2/25/2019	MI	U-20309	CONSUMERS ENERGY COMPANY	Direct / Responsive	TCJA	Association of Businesses Advocating Tariff Equity
2/13/2019	US	EL15-45-000	MIDCONTINENT INDEPENDENT SYSTEM OPERATOR	Direct / Responsive	Rate of Return / Capital Structure	Industrial Consumer Groups
2/13/2019	US	EL14-12-003	MIDCONTINENT INDEPENDENT SYSTEM OPERATOR	Direct / Responsive	Rate of Return / Capital Structure	Joint Complainants
2/13/2019	IN	45159	NORTHERN INDIANA PUBLIC SERVICE COMPANY LLC	Direct / Responsive	Rate of Return / Capital Structure; TCJA; Prepaid Pension Asset; Employee Levels; Dismantlement / Demolition Costs	The NIPSCO Industrial Group
2/12/2019	MT	D2018.2.12	NORTHWESTERN ENERGY	Direct / Responsive	Rate of Return / Capital Structure	Federal Executive Agencies and Montana Large Customer Group
1/25/2019	IN	45151	CWA AUTHORITY	Direct / Responsive	Labor Expense; Capital Investments	CWA Authority Industrial Group